

➤ **Example 19: Flat File Claim for Refund On Nontaxable Uses Data For One Fuel User**

This example illustrates the reporting of diesel fuel purchases by One Fuel User and its claim for refund on tax-paid diesel fuel used for exempt purposes. One Fuel User purchased low sulfur undyed diesel fuel #2 (Product Code 167) and claims a refund on exempt uses of tax-paid low sulfur undyed diesel fuel #2 (Product Code 167). The claim is made on tax-paid fuel used in vessels and off-highway.

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

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Header Record Type

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Line Item Record Type

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- 13. FG<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>L00021<tab>GA<tab>Billed<tab>7900<cr>
- 14. FG<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>L00022<tab>USD<tab>Tax<tab>1422<cr>

Summary Schedule Record Type

No summary schedules in Diesel Fuel Ultimate Vendor Report/Claim For Refund.

Schedule Record Type

- 15. FS<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>1A<tab>167<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>765432198<tab><tab><tab>20020515<tab>63214<tab>GA<tab>4500<tab><tab><tab>GA<tab>4500<tab>369258147<tab>Alpha Oil Co<tab><tab><tab><tab><cr>
- 16. FS<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>1A<tab>167<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>765432198<tab><tab><tab>20020517<tab>63225<tab>GA<tab>4750<tab><tab><tab>GA<tab>4750<tab>369258147<tab>Alpha Oil Co<tab><tab><tab><tab><cr>
- 17. FS<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>1A<tab>167<tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab><tab>24<tab>765432198<tab><tab><tab>20020518<tab>64201<tab>GA<tab>2000<tab><tab><tab>GA<tab>2000<tab>369258147<tab>Alpha Oil Co<tab><tab><tab><tab><cr>

➤ **Example 19: Paper Claim for Refund On Nontaxable Uses Data For One Fuel User**

DIESEL FUEL CLAIM FOR REFUND ON NONTAXABLE USES (FORM: BOE - 770 - DU)

CLAIM PERIOD	May 1, 2002	THROUGH	May 31, 2002	5502
MVFA	RPDU01	YOUR ACCOUNT NO.		
		DU	MT	57-777666

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P0 BOX 942879
SACRAMENTO, CA 94279-2050

One Fuel User
200 Main Street
Anytown, CA 95814

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

READ INSTRUCTIONS
BEFORE PREPARING

As a user of tax-paid diesel fuel for exempt purposes, you may use this form to file a claim for refund of tax paid on undyed diesel fuel for the purposes described below.

REPORT OF DIESEL FUEL TRANSACTIONS.

REPORT OF DIESEL FUEL TRANSACTIONS.		REPORT WHOLE GALLONS ONLY
1. Undyed diesel fuel purchased in California tax-paid (enter from Schedule 1A)	1.	11,250
2. Dyed and undyed diesel fuel purchased ex-tax for use by you in California (enter from Schedule 2A)	2.	
3. Sales of undyed diesel fuel	3.	
4. Sales of dyed diesel fuel	4.	

As provided in Section 60501 of the Diesel Fuel Tax Law, I hereby make a claim for refund of the tax (and for payment of applicable interest) for tax-paid undyed diesel fuel used for the purposes described below. This claim covers the period identified above. Note: Please read the attached instructions before completing the claim.

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL		REPORT WHOLE GALLONS ONLY
5. Gallons used in vessels	5.	5,700
6. Gallons used in construction equipment exempt from registration operated off-highway	6.	
7. Gallons used off-highway in vehicles other than gallons reported on line 6	7.	2,200
8. Gallons used in the operation of power take-off (PTO) equipment	8.	
9. Gallons used in vehicles operated on highways under jurisdiction of the U.S. Department of Agriculture	9.	
10. Other nontaxable uses of diesel fuel (please group and explain each nontaxable use in a separate letter attachment)	10.	
11. Total gallons of undyed diesel fuel used in a nontaxable purpose claimed (add lines 5 through 10)	11.	7,900
12. Tax rate	12.	.18
13. AMOUNT OF REFUND (multiply line 11 by line 12)	13.	1,422

Certification

I, the undersigned, certify that, to the best of my knowledge, all entries and statements on this claim (including any accompanying documents) are true, correct, and complete and that I am duly authorized to sign for the claimant. I further certify that the diesel fuel tax was included in the sales price of the diesel fuel covered by this claim and that the diesel fuel covered by this claim did not contain visible evidence of dye.

SIGNATURE	TELEPHONE
Bill Jones	(916) 655-8787 x 213
TITLE	DATE
Owner	6/10/02

➤ **Example 20: Flat File Claim for Refund On Nontaxable Uses Data For One Fuel User**

This example illustrates the reporting of diesel fuel purchases by One Fuel User and its claim for refund on tax-paid diesel fuel used for exempt purposes. One Fuel User purchased low sulfur undyed diesel fuel #2 (Product Code 167) and low sulfur dyed diesel fuel (Product Code 227) and claims a refund on exempt uses of tax-paid low sulfur undyed diesel fuel #2 (Product Code 167). The claim is made on tax-paid fuel used in vessels, construction equipment, other off-highway uses, power take off equipment, and on roads under the jurisdiction of the U.S. Department of Agriculture.

In the example below, each numbered line represents a line in the report. Each “<tab>” represents a tab delimiter and the “<cr>” represents the carriage return needed to get to the next line. The actual file, unlike the Flat File example below, would not contain Record Type headers, line numbers, explanatory notes or lines between Record Types (transactions).

Filing Format Identifier Record Type

1. FLT<tab>1<tab>617856943<tab>369258147<cr>

Header Record Type

2. FE<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab><tab><tab><tab><tab><tab>HFYR85069D<tab>4958HGJTU9<tab>551112223<tab><tab>T<tab>551112223<tab>369258147<tab>TP<tab>One Fuel User<tab><tab><tab>200 Main Street<tab><tab>Anytown<tab>CA<tab>95814<tab><tab>CN<tab>Bill Jones<tab>916<tab>6558787<tab>213<tab><tab><tab><tab><tab>bjones@fueluser.com<tab>EA<tab>John Jones<tab>916<tab>6558787<tab>125<tab><tab><tab><tab>jjones@fueluser.com<cr>

Line Item Record Type

3. FG<tab>57777666<tab>24<tab>551112223<tab>20020531<tab>20020501<tab>00<tab><tab>DUC<tab>L00013<tab>GA<tab>Billed<tab>11250<cr>
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Summary Schedule Record Type

No summary schedules in Diesel Fuel Ultimate Vendor Report/Claim For Refund.

Schedule Record Type

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➤ **Example 20: Paper Claim for Refund On Nontaxable Uses Data For One Fuel User**

DIESEL FUEL CLAIM FOR REFUND ON NONTAXABLE USES (FORM: BOE – 770 – DU)

CLAIM PERIOD	May 1, 2002	THROUGH	May 31, 2002	5502
MVFA	RPDU01	YOUR ACCOUNT NO.		
		DU MT	57-777666	

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
P0 BOX 942879
SACRAMENTO, CA 94279-2050

One Fuel User
200 Main Street
Anytown, CA 95814

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

READ INSTRUCTIONS
BEFORE PREPARING

As a user of tax-paid diesel fuel for exempt purposes, you may use this form to file a claim for refund of tax paid on undyed diesel fuel for the purposes described below.

REPORT OF DIESEL FUEL TRANSACTIONS.

REPORT WHOLE
GALLONS ONLY

1. Undyed diesel fuel purchased in California tax-paid (enter from Schedule 1A)	1.	11,250
2. Dyed and undyed diesel fuel purchased ex-tax for use by you in California <i>(enter from Schedule 2A)</i>	2.	1,000
3. Sales of undyed diesel fuel	3.	
4. Sales of dyed diesel fuel	4.	

As provided in Section 60501 of the Diesel Fuel Tax Law, I hereby make a claim for refund of the tax (and for payment of applicable interest) for tax-paid undyed diesel fuel used for the purposes described below. This claim covers the period identified above. Note: Please read the attached instructions before completing the claim.

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL

REPORT WHOLE
GALLONS ONLY

5. Gallons used in vessels	5.	1,500
6. Gallons used in construction equipment exempt from registration operated off-highway	6.	2,000
7. Gallons used off-highway in vehicles other than gallons reported on line 6	7.	500
8. Gallons used in the operation of power take-off (PTO) equipment	8.	1,500
9. Gallons used in vehicles operated on highways under jurisdiction of the U.S. Department of Agriculture	9.	500
10. Other nontaxable uses of diesel fuel (please group and explain each nontaxable use in a separate letter attachment)	10.	0
11. Total gallons of undyed diesel fuel used in a nontaxable purpose claimed <i>(add lines 5 through 10)</i>	11.	6,000
12. Tax rate	12.	.18
13. AMOUNT OF REFUND (multiply line 11 by line 12)	13.	1080

Certification

I, the undersigned, certify that, to the best of my knowledge, all entries and statements on this claim (including any accompanying documents) are true, correct, and complete and that I am duly authorized to sign for the claimant. I further certify that the diesel fuel tax was included in the sales price of the diesel fuel covered by this claim and that the diesel fuel covered by this claim did not contain visible evidence of dye.

SIGNATURE <i>Bill Jones</i>	TELEPHONE <i>(916) 655-8787 x 213</i>
TITLE <i>Owner</i>	DATE <i>6/10/02</i>

